

**IN THE CLAIMS**

Claims 1-25 (cancelled)

26. (currently amended) A method of making an allograft lumbar or thoracic spine implant comprising:

cutting a portion of the calcaneus from a donor in a size and shape for insertion between two vertebral bodies, wherein a plurality of cross sections are cut substantially perpendicular to the long axis and from a central portion of the calcaneus; and

cutting the portion to provide two or more subsections to provide an implant for use in a transforaminal lumbar interbody fusion or posterior interbody lumbar fusion.

Claims 27-30 (cancelled)

31. (new) The method of claim 26, wherein the implant has a weight bearing capacity of at least about 500 pounds.

32. (new) The method of claim 26, wherein the implant has a weight bearing capacity of at least about 1000 pounds.

33. (new) The method of claim 26, wherein the implant is comprised of at least about 60% cancellous bone by volume.

34. (new) The method of claim 26, wherein the implant is comprised of at least about 80% cancellous bone by volume.

35. (new) The method of claim 26, wherein the implant is comprised of at least about 95% cancellous bone by volume.

36. (new) The method of claim 26, wherein the implant is comprised of at least about 98% cancellous bone by volume.

37. (new) The method of claim 26, wherein the implant comprises a thin cortex partially surrounding a core of cancellous bone.

38. (new) The method of claim 26, wherein the implant has a thickness between about 0.5 centimeters and 5 centimeters.